
IN THE UNITED STATES DISTRICT COURT, DISTRICT OF UTAH
CENTRAL DIVISION

UNITED STATES OF AMERICA,	:	Civil Nos. 1:08 CV31 DS
Petitioner,	:	REPORT & RECOMMENDATION
vs.	:	
STEPHEN B. YOUNG,	:	Honorable David Sam
Respondent.	:	Magistrate Judge David Nuffer
:		

On March 24, 2008, the United States of America filed a [petition \(docket no. 1\)](#) to enforce its two October 3, 2007 IRS Summonses (“the Summonses”) pursuant to [26 U.S.C. §§ 7402\(b\)](#) and [7604\(a\)](#). Judge Sam issued an [Order to Show Cause \(“OTSC”\) on March 26, 2008 \(docket no. 3\)](#), which referred this matter to the undersigned for a hearing scheduled for May 8, 2008.

The OTSC directed Respondent to file a written response supported by sworn affidavits to the United States’ Petition to Enforce the Summons (“the Petition”) within ten days of the OTSC being served upon him. The OTSC also directed the undersigned to convene a hearing on May 5, 2008 at 11:00 a.m. to hear any arguments that would assist the undersigned in determining whether Respondent has shown cause.

Based on the signatures of the parties’ respective counsel on the [stipulation filed as docket no. 5](#), the parties have stipulated to the following:

1. The United States has carried its burden of proof to enforce the Summonses. Through the Summonses and the declaration of the revenue officer that were attached to the Petition, the United States established that: (1) it sought the summoned information for a legitimate purpose,

(2) the summoned information is relevant to the legitimate purpose, (3) the summoned information was not already in the possession of the United States; and (4) that the United States followed proper administrative procedures.

2. Once the United States has established its initial burden of proof, the burden shifts to Respondent to show why he should not be compelled to comply with the Summonses. Based on the signed stipulation below, Respondent does not contest the enforcement of the Summonses.

3. Given that Respondent does not contest enforcement of the Summonses, the May 8, 2008 hearing is VACATED.

Consequently, the undersigned recommends that:

1. The District Court find that Respondent has failed to show cause why he should not be compelled to comply with the Summonses; and

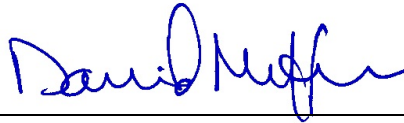
2. The District Court order Respondent to provide the information required by the Summonses to the IRS no later than 30 days after the District Court adopt this Report and Recommendation.

Within 10 days after being served with a copy of this Report and Recommendation, a party may serve and file specific, written objections. A party may respond to another party's objections within 10 days after being served with a copy thereof. Pursuant to [28 U.S.C. § 636\(b\)\(1\)\(C\)](#), the District Judge to whom this case is assigned shall make a de novo determination upon the record of any portion of the undersigned's disposition to which specific written objection has been made. The District Judge may accept, reject, or modify the recommended decision, receive further evidence,

or re-commit the matter to the magistrate judge with instructions.

DATED this 9th day of May 2008.

BY THE COURT:

A handwritten signature in blue ink, appearing to read "David Nuffer", is written over a horizontal line.

DAVID NUFFER, Magistrate Judge
United States District Court

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that I am an employee of the United States Attorney's Office for the District of Utah, and that a copy of the foregoing **REPORT & RECOMMENDATION** was e-mailed, this 5th day of May 2008 to the following:

Stephen B. Young
s-young@live.com

/s/ Jared C. Bennett